



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Frank LaMontagna
DOCKET NO.: 11-03547.001-R-1
PARCEL NO.: 03-22-219-016

The parties of record before the Property Tax Appeal Board are Frank LaMontagna, the appellant, by attorney David R. Bass of Field and Goldberg, LLC in Chicago; and the DuPage County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the **DuPage** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$40,730
IMPR: \$125,400
TOTAL: \$166,130

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is improved with a two-story dwelling of brick exterior construction with 3,840 square feet of living area. The dwelling was constructed in 1998. Features of the home include an unfinished basement, central air conditioning, one fireplace and a three-car garage. The property has a 10,000

square foot site and is located in Wood Dale, Addison Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with two-story dwellings of brick construction that range in size from 2,804 to 4,497 square feet of living area.¹ The homes were constructed from 1988 to 2007. The appellant indicated the comparables were located from .83 to 1.1 miles from the subject property. These properties had similar features as the subject dwelling with the exception each had a two-car garage and one comparable had an additional fireplace. The sales occurred from June 2010 to February 2011 for prices ranging from \$211,000 to \$491,000 or from \$57.23 to \$109.18 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$96,413.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$166,130. The subject's assessment reflects a market value of \$501,146 or \$130.51 per square foot of living area, land included, when using the 2011 three year average median level of assessment for DuPage County of 33.15% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with two-story dwellings of brick or frame and brick construction that range in size from 2,466 to 3,341 square feet of living area. The dwellings were constructed from 1994 to 2001. Each comparable had a basement with one being partially finished, central air conditioning, one or two fireplaces and attached garages ranging in size from 617 to 884 square feet of building area. Two comparables had the same neighborhood code as the subject property. The board of review also provided a map depicting the location of the subject property and the comparable sales submitted by both parties. The sales occurred from January 2010 to September 2013 for prices ranging from \$400,000 to \$475,000 or from \$142.17 to \$167.07 per square foot of living area, including land. The board of review requested confirmation of the subject's assessment.

¹ In the grid analysis the appellant incorrectly described comparable #1 as having 4,636 square feet of living area whereas the property detail sheet submitted by the appellant and the property record card for this property submitted by the board of review disclosed this property had 2,804 square feet of above grade living area.

In rebuttal the appellant asserted that board of review comparable sale #1 was 1,090 square feet smaller than the subject dwelling; board of review sale #2 sold 33 months after the lien date; and board of review sale #3 was 1,372 square feet smaller than the subject dwelling.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be appellant's comparable sale #1 and the board of review comparable sales. These four comparables were located most proximate to the subject property and had varying degrees of similarity but were smaller than the subject dwelling. These most similar comparables sold for prices ranging from \$283,900 to \$475,000 or from \$101.25 to \$167.07 per square foot of living area, including land. The subject's assessment reflects a market value of \$501,146 or \$130.51 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on a square foot basis. The Board finds that all three of the board of review comparables had a price per square foot greater than the square foot market value reflected by the subject's assessment. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Chairman



Member



Member

Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 24, 2015



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.